

## Article - Tax - Property

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§2–212.

(a) Personal property assessment records shall be maintained and arranged in alphabetical order according to the owner by county, election district, taxing district, or assessment area.

(b) Each record shall contain:

- (1) a brief description of the nature of the personal property; and
- (2) the value of the personal property.

(c) A personal property assessment record may be inspected only by:

(1) the property owner or the property taxpayer if different from the owner, for the personal property; or

(2) an officer of the State, a county, or a municipal corporation that is affected by the personal property assessment.

(d) The Department may allow a commercial bank to have access to personal property returns for the limited purpose of assisting in the collection of filing fees through a lockbox system.

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